

remitted to the State Comptroller's Office by June 30, 1992 and shall be credited to the State General Fund for Fiscal Year 1992. Except as provided above, on and after May 1, 1992, no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the tobacco tax of 36 cents imposed by this Act.

SECTION 10. AND BE IT FURTHER ENACTED, That, except as otherwise provided in this section, Section 2 of this Act shall take effect May 1, 1992. The changes made to the credit under § 11-106 of the Tax - General Article by Section 2 of this Act do not apply to any credit for excise tax on a rental vehicle that the vendor paid before May 1, 1992. The changes made to § 11-206(c) of the Tax - General Article shall take effect June 1, 1992. Until June 1, 1992, the sales and use tax does not apply to credit reporting or security services. Until July 1, 1992, the sales and use tax does not apply to the cleaning of commercial or industrial buildings. Until January 1, 1993, the sales and use tax does not apply to the printing and sale of newspapers that are sold through vending machines.

SECTION 11. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect July 1, 1992 and shall be applicable to the public service company franchise tax with respect to gross receipts from service provided on or after July 1, 1992.

SECTION 12. AND BE IT FURTHER ENACTED, That Section 4 of this Act shall take effect January 1, 1993 and shall be applicable to tax credits attributable to all calendar years beginning after December 31, 1992 and paid after December 31, 1993.

SECTION 13. AND BE IT FURTHER ENACTED, That Section 5 of this Act shall take effect July 1, 1992; provided, however, that:

(1) The changes made to the Business Regulation Article shall take effect October 1, 1992;

(2) The changes made to the Business Regulation Article and to Article 2B of the Code shall be applicable to licenses and permits issued, renewed, or transferred on or after May 1, 1993;

(3) The tax clearance requirements imposed under § 1-203 of the Business Occupations and Professions Article shall be applicable to licenses and permits issued or renewed on or after January 1, 1993; and

(4) The repeal of § 11-407 of the Tax - General Article and the changes made to § 11-601 of the Tax - General Article shall take effect July 1, 1993.

SECTION 14. AND BE IT FURTHER ENACTED, That, except as otherwise provided in this section, Section 6 of this Act shall be applicable to all taxable years beginning after December 31, 1991. The changes made under Section 6 of this Act regarding payment of estimated taxes shall be applicable to payments of estimated taxes due on or after July 1, 1992. For income taxes payable for taxable years beginning before January 1, 1993, the Comptroller shall waive any interest or penalty for underpayment of estimated income tax by a fiduciary to the extent the Comptroller determines the underpayment is attributable to the fiduciary's failure to make quarterly estimated tax payments prior to July 1, 1992.